2025 Income Tax

If Taxable Income Is:

	Over	But Not Over	The Tax Is	Of the Amount Over
Married, Filing Jointly and Surviving Spouses	$0	$23,850	0 + 10%	$0
	$23,850	$96,950	$2,385 + 12%	$23,850
	$96,950	$206,700	$11,157 + 22%	$96,950
	$206,700	$394,600	$35,302 + 24%	$206,700
	$394,600	$501,050	$80,398 + 32%	$394,600
	$501,050	$751,600	$114,462 + 35%	$501,050
	$751,600	—	$202,154.50 + 37%	$751,600
Unmarried Individual	$0	$11,925	0 + 10%	$0
	$11,925	$48,475	$1,192.50 + 12%	$11,925
	$48,475	$103,350	$5,578.50 + 22%	$48,475
	$103,350	$197,300	$17,651 + 24%	$103,350
	$197,300	$250,525	$40,199 + 32%	$197,300
	$250,525	$626,350	$57,231 + 35%	$250,525
	$626,350	—	$188,769.75 + 37%	$626,350
Married Individual Filing Separately	$0	$11,925	0 + 10%	$0
	$11,925	$48,475	$1,192.50 + 12%	$11,925
	$48,475	$103,350	$5,578.50 + 22%	$48,475
	$103,350	$197,300	$17,651 + 24%	$103,350
	$197,300	$250,525	$40,199 + 32%	$197,300
	$250,525	$375,800	$57,231 + 35%	$250,525
	$375,800	—	$101,077.25 + 37%	$375,800
Head of Household	$0	$17,000	0 + 10%	$0
	$17,000	$64,850	$1,700 + 12%	$17,000
	$64,850	$103,350	$7,442 + 22%	$64,850
	$103,350	$197,300	$15,912 + 24%	$103,350
	$197,300	$250,525	$38,460 + 32%	$197,300
	$250,525	$626,350	$55,484 + 35%	$250,525
	$626,350	—	$187,031.50 + 37%	$626,350
Estates and Trusts	$0	$3,150	0 + 10%	$0
	$3,150	$11,450	$315 + 24%	$3,150
	$11,450	$15,650	$2,307 + 35%	$11,450
	$15,650	—	$3,777 + 37%	$15,650

Other Income Tax Numbers

Social Security Wage Base	Kiddie Tax Thresholds[1] Child's unearned income not taxed up to first threshold; taxed at child's rate up to second threshold; taxed at trust rates above that.	5-Year Average Income Tax Threshold to Avoid Expatriation Tax	Expatriation Tax (mark to market) Exemption	Foreign Earned Income Exclusion
$168,600	$2,700 - $13,500	$206,000	$890,000	$130,000

LTC-Eligible Premium Amounts and Per Diem Benefit Limitation

Ages 40 or Less	Ages 41 - 50	Ages 51 - 60	Ages 61 - 70	Ages 71 and over	Per Diem Benefit Limitation
$470	$880	$1,760	$4,710	$5,880	$400

[1]Personal, estate, and business pass-through tax changes all sunset 12/31/2025. Corporate changes are permanent.
[2]As of 1/1/2020, taxpayers who have earned income will be able to contribute to a traditional IRA regardless of age. This mirrors the current rules for Roth IRA contributions.
[3]The budget legislation that includes the SECURE Act repealed the Kiddie Tax on unearned income at Trust/Estate rates and returned it to personal tax rates.